

APPLICATION FOR TAXATION
ON THE BASIS OF A LAND USE ASSESSMENT

LU-1 Real Estate Appraisal
4901034 (Rev. 7-85)

A single application prepared in triplicate shall be filed for each line on the land book. More than one classification may be included in the one application. APPLICATION WILL NOT BE ACCEPTED IF THERE ARE DELINQUENT TAXES ON THIS PARCEL.

County, City or Town
District, Ward or Borough
Owner(s) Name appearing on Land Book
Mailing Address:
Telephone Number:

Office Use Only

Application No. Yr.
Taxes Verified
Map No.
Description
No. of Acres

QUALIFICATION STANDARDS

- Agricultural Use: No. of Acres
1. Has the real estate been devoted, at least five (5) consecutive years to the production for sale of plants and/or animals; or to the production for sale of plant or animal products useful to man; or devoted to another qualifying use?
2. If the answer to question 1 is no, has the real estate been converted to agricultural use to expand or replace production enterprises existing on other tracts of real estate owned by the applicant?
3. Has field crop production been primarily for commercial purpose and has the average yield of each crop been equal to at least one-half of the county average for the past three (3) years?
4. How many of the following animals were on the real estate the previous years? How many months?
Horticultural Use: No. of Acres
1. Is the real estate devoted to forest use and have existent on it, and well distributed, commercially valuable trees of any size sufficient to compose at least 40% normal stocking of forest trees, or formerly having such tree cover, and not currently developed for non-forest use?
Open Space Use: No. of Acres
1. Is the Open Space Use of the real estate consistent with the Land Use Plan of the locality? This plan must have been made and adopted officially in accordance with Art. 4 Chapter 11, Title 15.1 of the Code of Virginia.
2. Is the real estate so used as to be provided or preserved for park or recreation purposes, conservation of land or other natural resources, floodways, historic or scenic purposes, or assisting in the shaping of the character, direction, and timing of community development as described in the uniform standards published by the Director of the Commission of Outdoor Recreation?

DO NOT WRITE IN THIS SPACE
LAND USE CALCULATIONS

AGRICULTURAL				HORTICULTURAL (Includes the value of nursery stock and orchard trees)				
Soil Capability Class	Number of Acres	Rate Per Acre	Appraised Use Value	Type of Use (i.e. Apple, peach, etc.)	Soil Capability Class	Number of Acres	Rate Per Acre	Appraised Use Value
I								
II								
III								
IV								
V					TOTALS			\$
VI								
VII								
VIII								
Tobacco								
Peanuts								
TOTALS:			\$					
OPEN SPACE:								
TOTALS:			\$					\$

RECAPITULATION

Use Value Appraisals		Acres	Use Value		
AGRICULTURAL			\$		
HORTICULTURAL			\$		
FOREST			\$		
OPEN SPACE			\$		
TOTAL QUALIFYING ACREAGE				Total use value	\$
				Qualifying Land	
Fair Market Value – Ineligible Land					
Farm House Acreage			\$		
Other Nonqualifying Acreage			\$		
Total Nonqualifying Acreage			\$		
Add Qualifying & Nonqualifying Acreage				Total Fair Market Value of Nonqualifying Land	\$
TOTAL				GRAND TOTAL LAND USE ASSESSMENT	
				QUALIFYING AND NON QUALIFYING	\$

ASSESSED USE VALUE
OF QUALIFYING AND
NONQUALIFYING
REAL ESTATE
Land
Bldgs
Total

1. GENERAL QUALIFICATIONS – Land may be eligible for special valuation and assessment when it meets the following criteria:

AGRICULTURAL: When devoted to the bona fide production for sale of plants and animals useful to man under uniform standards prescribed by the Commissioner of Agriculture and consumer services, or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government. Requiring five acres minimum in agricultural use.

HORTICULTURAL: When devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts and berries; vegetables; nursery and floral products under uniform standards prescribed by the commissioner of Agriculture and consumer services, or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government. Requiring five acres minimum.

FOREST: When devoted to tree growth in such a quantity and so spaced and maintained as to constitute a forest area under standards prescribed by the Director of the Department of Conservation and Economic Development. Requiring 20 acres minimum in forest use.

OPEN SPACE: When so used as to be provided or preserved for park or recreational purposes, conservation of land or other natural resources, floodways, historic or scenic purposes, or assisting in the shaping of the character, direction, and timing of community development under uniform standards prescribed by the Director of the Commission of Outdoor Recreation. Requires 5 acres minimum in Open Space use unless the local ordinance specifies otherwise.

2. FILING DATE – Property owners must submit an application on the basis of a use assessment to the local assessing officer at least sixty days preceding the tax year for which such taxation is sought. In any year in which a general reassessment is being made such application may be submitted until thirty days have elapsed after the notice of increase in assessment is mailed.
3. LATE FILING – The governing body, by ordinance, may permit applications to be filed within no more than sixty (60) days after the filing deadline specified upon the payment of a late fee to be established by the governing body.
4. PROOF OF QUALIFICATIONS – The applicant must furnish, upon request of the local assessing officer, proof of all prerequisites to use valuation and assessment, such as proof of ownership, description, areas, uses, and production.

----- IMPORTANT CHANGE IN USE IMPORTANT -----

- (a) Whenever land which has qualified for valuation and assessment according to use has been converted to another use that land is subject to additional taxes and interest pursuant to provisions of Article 4, Chapter 32, Title 88.1.
- (b) In the event of a change in use or subdivision, the property owner must report such to the local Commissioner of the Revenue, or other assessing officer, within sixty days of said change.

AFFIDAVIT

I (we) the undersigned certify that all land for which use taxation is requested meets all requirements of the uniform standards prescribed by the Commissioner of Agriculture and consumer services, the Director of the Department of Conservation and Economic Development, and the Commissioner of Outdoor Recreation. I (we) declare under penalties of law that this application and any attachments hereto have been examined by me and to the best of my knowledge are true and correct. I (we) do hereby grant permission to the Soil Conservation Service to provide information on Land Capability Classes to the proper authorities for the purpose of administering the land use ordinance.

§58.1-3238, Penalties – Any person failing to report properly any change in use of property for which an application for use value taxation had been filed shall be liable for all such taxes, in such amounts and at such times as if he had complied herewith and assessments had been properly made, and he shall be liable for such penalties and interest thereon as may be provided by ordinance. Any person making a material misstatement of fact in any such application shall be liable for all such taxes, in such amounts and at such times as if such property had been assessed on the basis of fair market value as applied to the other real estate in the taxing jurisdiction, together with interest and penalties thereon. If such material misstatement was made with the intent to defraud the locality, he shall be further assessed with an additional penalty of 100% of such unpaid taxes.

Signature:
Owner(s). If Corporation give Corporation name and title of person signing.

NOTE:
Failure to obtain signatures of all parties owning an interest in this real estate constitutes a material misstatement of fact.

